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FAX COVER LETTER

Date: February 9, 2004

TO: Examiner Tianjie Chen
COMPANY: U.S. Patent and Trademark Office
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FROM: Robert O. Guillot
DIRECT DIAL: (408) 558-7886
E-MAIL: rguillot@IPLO.com
RE: **Serial No. 09/944, 648**; Applicant: Dinan et al.; Filed: August 31, 2001;
 Entitled: NARROW WRITE HEAD POLE TIP FABRICATED BY SIDEWALL
 PROCESSING

COMMENTS: Attached for filing is an **Amendment Responsive to Final Office Action.**

Respectfully submitted,


 Robert O. Guillot, Reg. No. 28,852

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IN THE UNITED STATES PATENT & TRADEMARK OFFICE

Applicant: Dinan et al.

Atty Docket: SJO9-2000-0009US1

Serial No: 09/944,648

Art Unit: 2652

Filing Date: August 31, 2001

Examiner: Chen, Tianjie

Title: "NARROW WRITE HEAD POLE TIP FABRICATED BY SIDEWALL
PROCESSING"

Mail Stop Non Fee Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

*Please don't
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1/5/04*

AMENDMENT RESPONSIVE TO FINAL OFFICE ACTION

Sir:

Responsive to the Final Office Action mailed December 9, 2003, please consider the following amendment:

Claims - The status of all claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.